

Union of India v. Sharvan Kumar Pathak & Anr.

Special Leave Petition (Criminal) Diary No. 68772 of 2025

No separate citation stated in the source | 2026-05-20

Procedural order — no final tax-merits ruling

132A

2 judicial members | Prashant Kumar Mishra | N.V. Anjaria

Assessment years: See the source-scope notes; no year inferred.

01 FACTS OF THE CASE

The Union challenged a Madhya Pradesh High Court order directing release of seized property on supurdginama.

Source: [paragraphs Caption and 1-2 / PDF pages 1, 2](#)

02 DISCUSSION BY THE HON'BLE COURT

The Additional Solicitor General submitted that criminal-court jurisdiction to release property after section 132A authorisation was already under consideration in Mectec and that conflicting High Court views existed. These are the submissions recorded; no final jurisdictional conclusion was reached.

Source: [paragraphs 1-2 / PDF pages 1, 2](#)

03 JUDICIAL DECISION

Notice was issued, returnable in ten weeks. The effect and operation of the impugned order directing release of the seized property were stayed in the meanwhile.

Source: [paragraphs 3-4 / PDF pages 1, 2](#)

04 OUTCOME / IN WHOSE FAVOUR

In whose favour: Union obtained interim protection; merits undecided

Notice was issued, returnable in ten weeks. The effect and operation of the impugned order directing release of the seized property were stayed in the meanwhile.

No final tax-merits ruling in this order

Source: [paragraphs 3-4 / PDF pages 1, 2](#)

05 AKHB REVIEW POINT

The order temporarily restrained the particular release direction. It is not a final holding that a Magistrate always lacks jurisdiction after section 132A authorisation. Check both this docket and the related matter before relying on current status.

Source: [paragraphs 1-4 / PDF pages 1, 2](#)

SOURCE & VERIFICATION

[Original Hon'ble Supreme Court PDF](#)

Complete identified source PDF: 2 pages. Original bytes preserved.

[Open cited source rendition](#)

Historical procedural status as of the order date only. No assertion that an interim direction remains operative today; inspect later docket orders before relying on it.

Submissions recited in this order are not final findings.

No citation printed in the source order

Not stated in the reviewed order

STATUTORY SCOPE

Current statutory equivalence and applicability under the Income-tax Act, 2025 have not been verified.

LATER TREATMENT

Source checked 2026-10-04. Subsequent appeals, review proceedings, stays, reversals and later judicial treatment have not been comprehensively checked. This note is not a citator status certificate.

IDENTIFIED SOURCE LINKS

[official record of proceedings - PDF pages: 2](#)

SHA-256: 2fb0fd834143f7d1cba9075c699d59fa04bedc76943c9460f27e13b1d3b008b6

AI DISCLOSURE

AI-assisted research checked against the identified source. Extraction, interpretation or omission errors remain possible. Source review does not mean independent approval by a practising professional. Verify every material statement against the complete original judgment.

PROFESSIONAL DISCLAIMER

General research information only; not legal or tax advice, a certified judgment or a substitute for the full order. Applicability depends on facts, assessment year, statutory version and jurisdiction. Subsequent treatment is unverified unless identified sources are expressly stated. Downloading does not create a professional engagement. Obtain case-specific advice before reliance.